

CITY OF DES MOINES
King County, Washington
January 1, 1993 Through December 31, 1993

Schedule Of Findings

1. The City Should Follow State Prescribed Notification Procedures Pertaining To Local Improvement Districts

The city did not publish notice or notify property owners in a timely manner upon final local improvement assessment rolls being placed in the hands of the city treasurer for collection.

RCW 35.49.010 requires the city to begin collection as soon as the assessment roll has been placed in the hands of the city treasurer. It further specifies a 30-day period beginning with the first publication of notice in which assessments can be paid without interest or penalty.

By failing to provide notice as required by law, the city allowed property owners to pay assessments without interest beyond the time period provided by law. This effectively constitutes forgiveness of interest, which is a gift of public funds and a violation of the state constitution.

This violation was caused by a lack of knowledge of state laws governing local improvements. The city decided to delay making the required notification, being unaware that immediate notification was required by law.

We recommend that responsible city officials familiarize themselves with applicable state laws governing local improvement district collection notification procedures.